



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

OFFICE OF THE CHIEF COUNSEL

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Dear \_\_\_\_\_ :

Thank you for your January 30, March 20 and April 30, 2021, letters addressed to IRS Commissioner Charles Rettig. I apologize for the delay in responding.

You summarized certain proposals intended to improve manufacturing economic conditions in the United States. The analysis you present includes information about the current state of manufacturing and healthcare industries in the United States. Your analysis also discusses the roles of taxation and public policy in supporting the economy and workers in the United States.

You asked if we could send you data on the "total figures of contractual adjustment write-offs." Information taxpayers report on tax returns does not generally reflect contractual allowances because such returns may report either a net amount of receipts (already reduced for contractual allowances), or total billed amounts with an offsetting reduction for contractual allowances. Accordingly, we are unable to provide this information.

I appreciate that you took the time to share your thoughts on this topic.

Sincerely,

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Lynne Camillo  
Branch Chief, Employment Tax Branch 2 Office of  
the Associate Chief Counsel  
(Employee Benefits, Exempt Organizations &  
Employment Taxes)